

Appendix A

H.B. 2869

AN ACT

relating to county financial reporting procedures and to the creation of the Texas County Financial Data Advisory Committee.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. The heading of Section 112.003, Local Government Code, is amended to read as follows:

Sec. 112.003. COMPTROLLER'S AUTHORITY TO PRESCRIBE FORMS AND DETERMINE MANNER OF STATING ACCOUNTS; UNIFORM CHART OF ACCOUNTS.

SECTION 2. Section 112.003(b), Local Government Code, is amended to read as follows:

(b) A county may use the uniform chart of accounts developed and recommended by the Texas County Financial Data Advisory Committee and implemented by the comptroller in reporting financial data or other pertinent information to the state [~~The comptroller shall prescribe forms that the comptroller considers will meet the needs of different sized counties~~].

SECTION 3. Chapter 114, Local Government Code, is amended by adding Subchapter E to read as follows:

SUBCHAPTER E. COUNTY FINANCIAL DATA ADVISORY COMMITTEE

Sec. 114.081. DEFINITIONS. In this subchapter:

(1) "Committee" means the Texas County Financial Data Advisory Committee.

(2) "Comptroller" means the comptroller of public accounts.

Sec. 114.082. COUNTY FINANCIAL DATA ADVISORY COMMITTEE; DUTIES. (a) The Texas County Financial Data Advisory Committee is established to study county financial reporting requirements and systems and make recommendations to the comptroller and the legislature on ways in which the collection and use of county financial data can be improved without resulting in additional costs to counties. The comptroller may implement the recommendations of the committee for the reporting of financial data and other pertinent information to the state.

(b) The recommendations shall address the following issues as they relate to county financial reporting requirements:

(1) uniformity;

(2) duplicative reporting requirements;

(3) the Government Accounting Standards Board's most recent reporting standards;

(4) electronic filing; and

(5) costs associated with meeting the requirements.

(c) The committee shall develop and recommend:

(1) a consolidated uniform financial reporting procedure that does not impose a greater reporting burden on counties than current practices; and

(2) a voluntary uniform chart of accounts for counties.

Sec. 114.083. MEMBERSHIP; OFFICERS. (a) The committee consists of the following members:

(1) one county judge or commissioner appointed by the Texas Conference of Urban Counties;

(2) one county judge or commissioner appointed by the County Judges and Commissioners Association of Texas;

(3) two county auditors appointed by the Texas Association of County Auditors;

(4) two county treasurers appointed by the Texas Association of County Treasurers;

(5) one county official, other than a county judge, commissioner, auditor, or treasurer, appointed by the executive director of the Texas Association of Counties;

(6) one county budget officer appointed by the Texas Conference of Urban Counties;

(7) the comptroller or the comptroller's designee;

(8) the executive director of the Texas Conference of Urban Counties or the executive director's designee;

(9) the executive director of the Texas Association of Counties or the executive director's designee;

(10) the general counsel of the County Judges and Commissioners Association of Texas or the general counsel's designee; and

(11) any nonvoting members the other committee members consider appropriate.

(b) The committee shall elect, by simple majority, a presiding officer from among the committee members. The presiding officer serves in that capacity for a period not to exceed two years.

(c) Appointed members of the committee serve at the pleasure of the appointing authority. If a member of the committee holds a public office, service on the committee is an additional duty of that office.

Sec. 114.084. MEETINGS. The committee shall meet quarterly on dates determined by the presiding officer and may hold other meetings at the call of the presiding officer.

Sec. 114.085. PERSONNEL AND SUPPORT. (a) The comptroller, the Texas Association of Counties, and the Texas Conference of Urban Counties shall provide by agreement for the staff and other resources necessary for the operations of the committee.

(b) The committee may accept a gift, grant, or donation from any person.

(c) A member of the committee may not receive compensation but is entitled to reimbursement for travel expenses incurred by the member while conducting the business of the committee, as provided in the General Appropriations Act.

SECTION 4. (a) As soon as practicable after September 1, 2001, but not later than September 1, 2002, the comptroller shall adopt the uniform chart of accounts authorized by Section 112.003, Local Government Code, as amended by this Act.

(b) A county is not required to use the chart of accounts adopted under Section 112.003, Local Government Code, as amended by this Act.

SECTION 5. This Act takes effect September 1, 2001.

President of the Senate

Speaker of the House

I certify that H.B. No. 2869 was passed by the House on April 20, 2001, by a non-record vote.

Chief Clerk of the House

I certify that H.B. No. 2869 was passed by the Senate on May 17, 2001, by the following vote: Yeas 30, Nays 0, 1 present, not voting.

Secretary of the Senate

APPROVED: _____
Date

Governor